

Chapter 15
TAXATION ¹

ARTICLE X. PREPARED FOOD AND LIQUOR TAX

Sec. 15-107. Definitions:

For the purpose of this article, unless the context otherwise requires, the following words or terms shall have the meanings respectively applied to them:

Liquor : Any "alcohol", "spirits", "wine" or "beer" as defined, set forth and regulated in [chapter 3](#) of this code, which is sold at retail either for consumption on the premises where sold or is sold in its original package for consumption off the premises.

Prepared Food Facility : Establishments subject to the licensing requirements of [chapter 7](#) of this code as a food service establishment which sells prepared food at retail for immediate consumption and which provides for on and/or off premises consumption whether or not such facility is conducted along with any other use(s) in a common premises or business establishment.

(a) "Prepared food facility" does not include food store (except facilities therein which sell prepared food and liquor), churches, public or private schools, boarding houses, daycare centers, nursing homes, retirement centers or similar residential care facilities or programs for the central preparation of meals to be delivered and consumed at private residences of invalids or the elderly, coin operated automatic food item dispensing machines, hospital (except facilities therein, subject to the state of Illinois retailer occupation tax pertaining to food sales) and facilities of not for profit associations or corporations.

Prepared Foods : Any solid, liquid (including both alcoholic and nonalcoholic liquid), powder or other food substance used, or intended to be used, for human consumption, and which has been prepared for immediate consumption on and/or off the premises.

Purchase At Retail : To obtain for use or consumption in exchange for a consideration, whether in the form of money, credits, barter or any other nature, and not for resale.

Retailer : Any person who sells or offers for sale, prepared food and/or liquor for use and not for resale.

Retailer Liquor Facility : Any establishment licensed under the provisions of [chapter 3](#) of this code. (Ord. 10-2004, § 1, 1-26-2004)

Sec. 15-108. Tax Imposed:

Commencing on April 1, 2004, a tax, in addition to any and all other taxes, is imposed upon the purchase of prepared foods and liquor at retail at any prepared food facility or

liquor facility within the city of Rock Island, at the rate of one and one-half percent (1.5%) of the sales price of such prepared food and liquor, the ultimate incidence of any liability for payment of which shall be borne by the purchaser. (Ord. 10-2004, § 1, 1-26-2004)

Sec. 15-109. Collection Of Tax By Retailer:

The owner and operator of each prepared food facility and each liquor facility within the city of Rock Island shall jointly and severally have the duty to collect and account for the tax from each purchase at the time that the consideration for the purchase is made. (Ord. 10-2004, § 1, 1-26-2004)

Sec. 15-110. Books And Records:

The owner and operator of each prepared food facility and each liquor facility within the city of Rock Island shall jointly and severally have the duty to maintain complete and accurate books, records and accounts, showing the gross receipts for sale of prepared food and liquor and the taxes collected each day, which shall be made available to the city for examination and for audit by the city upon reasonable notice and during customary business hours. (Ord. 10-2004, § 1, 1-26-2004)

Sec. 15-111. Transmission Of Tax Collection:

The owner and the operator of each prepared food facility and each liquor facility within the city shall jointly and severally have the duty to cause to be filed, a sworn return with the finance director for each facility and for each licensed premises located in the city. The return shall be prepared and submitted on forms prescribed by the city and filed on or before the last day of the calendar month next succeeding the month for which the return is made. The return shall also be accompanied by payment to the city of all taxes imposed by this article, which are due and owing for the period covered by the return. The return shall also be accompanied by a copy of the return filed with the Illinois department of revenue for sales within the city of Rock Island covering the same reporting period. (Ord. 10-2004, § 1, 1-26-2004)

Sec. 15-112. Late Payment Penalty:

If any tax imposed by this article is not paid when due, a late payment penalty equal to five percent (5%) of the unpaid tax shall be added for each month, or any portion thereof, that the tax remains unpaid and the late payment penalty shall be paid along with the tax imposed. (Ord. 10-2004, § 1, 1-26-2004)

Sec. 15-113. Transmittal Of Excess Tax Collections:

If any person collects an amount upon a sale not subject to the tax imposed hereby, but which amount is purported to be the collection of the tax, or if a person collects an amount upon a sale greater than the amount of the tax imposed herein and does not for

any reason return it to the purchaser who paid it before filing the return for the period in which it occurred, that person shall account for and pay over those amounts to the city of Rock Island along with the tax properly collected. (Ord. 10-2004, § 1, 1-26-2004)

Sec. 15-114. Enforcement License Suspension, Revocation:

Payment and collection of the tax and any late payment penalty may be enforced by action in any court of competent jurisdiction and failure to collect, account for and pay over the tax and any late payment penalty shall be cause for suspension or revocation of any city license issued for the prepared food facility or liquor facility applicable to the premises thereof, all in addition to any other penalties in this chapter. (Ord. 10-2004, § 1, 1-26-2004)

Sec. 15-115. Rules And Regulations:

The finance director of the city of Rock Island may promulgate rules and regulations not inconsistent with the provisions of this article concerning the enforcement and application of this article. The term "rules and regulations" includes, but is not limited to, a case by case determination whether or not the tax imposed by this articles applies. (Ord. 10-2004, § 1, 1-26-2004)

Sec. 15-116. Penalty:

Any person operating a prepared food facility or a liquor facility within the city failing or omitting to pay the tax when due, or failing or omitting to collect, or to account for, or to pay over the tax and any late payment penalty, or failing to maintain or allow examination of the books and records provided herein or elsewhere by law or ordinance, upon conviction, shall be fined not less than two hundred dollars (\$200.00) nor more than one thousand dollars (\$1,000.00) for each offense, and each day a violation continues shall be considered a separate violation. (Ord. 10-2004, § 1, 1-26-2004)